

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

No. C 11-00736 WHA

Plaintiff,

v.

**ORDER DENYING MOTION
FOR LEAVE TO FILE MOTION
FOR RECONSIDERATION**

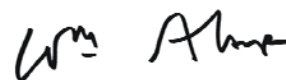
SIDEMAN & BANCROFT, LLP,

Defendant.

The government moves for leave to file a motion for reconsideration of the order granting a stay pending appeal of the order granting the government's petition to enforce an IRS summons. Pursuant to Civil Local Rule 7-9, a motion for leave to file a motion for reconsideration must make a specific showing on any ground set forth in Rule 7-9(b). The government's submission, however, does not present a material difference in fact or law from that which was presented previously, the emergence of new material facts or a change of law since that time, or a manifest failure by the Court to consider material facts or dispositive legal arguments. Therefore, the government's motion for leave to file a motion for reconsideration is **DENIED**.

IT IS SO ORDERED.

Dated: April 25, 2011.



WILLIAM ALSUP
UNITED STATES DISTRICT JUDGE